

**GOVERNMENT OF TELAGANA  
ABSTRACT**

The Telangana Goods and Services Tax Rules, 2017 – To make payment of Tax on issuance of invoice by registered persons having aggregate turnover less than Rs. 1.5 Crores – Notification - Orders - Issued.

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**Revenue (CT-II) Department**  
**G.O.Ms No.286**

**Date:18.12.2017.**  
**Read :-**

From the Commissioner of State Tax, Telangan, Hyderabad, Lr No. CST's Ref No. A(1)/70/2017, Dt. 06-11-2017.

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**ORDER:-**

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette dt:18-12-2017.

**NOTIFICATION**

In exercise of the powers conferred by Section 148 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government, on the recommendations of the Council, hereby notifies the registered person whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees or the registered person whose aggregate turnover in the year in which such person has obtained registration is likely to be less than one crore and fifty lakh rupees and who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the state tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of Section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the Rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

2. This Notification shall be deemed to have come into force with effect from 13<sup>th</sup> October, 2017.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase,  
(Publication Wing) Telangana State, Hyderabad, for publication of the Notification  
(He is requested to supply (30) copies of the notification to this Department and  
(300) copies to Commissioner of Commercial Taxes, Telangana State, Hyderabad).

**(PTO)**

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The Commissioner of Commercial Taxes Dept., Telangana State, Hyderabad.  
The General Administration (Vigilance & Enforcement) Dept., Telangana State,  
B.R.K.R. Bhavan, Hyderabad.  
The Secretary, VAT Appellate Tribunal, Nampally, Hyderabad.  
The Director General, General Administration (Vigilance & Enforcement) Dept.,  
Telangana State, B.R.K.R.Buildings, Hyderabad.

**Copy to:**

The Accountant General, O/o. the Accountant General, Telangana State, Hyd.  
The Law (A) Department, Telangana State, Hyderabad.  
The P.S. to the Principal Secretary to Hon'ble CM, Govt., of TS., Hyderabad.  
The P.S. to Principal Secretary to Government (CT & Ex), Revenue Department  
SF/SC's.

**// FORWARDED :: BY ORDER //**

**SECTION OFFICER**